

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5245 GIBRALTAR Thursday 31st July 2025

LEGAL NOTICE NO. 193 OF 2025

INCOME TAX ACT

QUALIFYING (CATEGORY 2) INDIVIDUALS (AMENDMENT) RULES 2025

In exercise of the powers conferred on him by sections 24, 25 and 72 of the Income Tax Act 2010 and section 41A of the Income Tax Act, and all other enabling powers, the Minister has made the following Rules-

Title.

1. These Rules may be cited as the Qualifying (Category 2) Individuals (Amendment) Rules 2025.

Commencement.

2. These Rules come into operation on 1 August 2025.

Amendment of the Qualifying (Category 2) Individuals Rules 2004.

3.(1) The Qualifying (Category 2) Individuals Rules 2004 are amended in accordance with this rule.

(2) In rule 8, in subrule (1)(a), for “£1,197” substitute “£1,233”;

Dated: 31st July 2025.

F R PICARDO,
Minister with responsibility for Public Finance.

EXPLANATORY MEMORANDUM

These Rules amend the Qualifying (Category 2) Individuals Rules 2004 in line with the measures announced by the Chief Minister in his budget address of 2025.